

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David W. Vikartofsky
DOCKET NO.: 05-00914.001-R-1
PARCEL NO.: 14-23-301-043

The parties of record before the Property Tax Appeal Board are David W. Vikartofsky, the appellant; and the Lake County Board of Review.

The subject property consists of a 17-year-old, two-story style brick dwelling that contains 6,103 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a three-car garage and a full unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on four comparable properties he claimed were located 4 to 15 miles from the subject. The comparables were reported to consist of two, two-story brick or frame dwellings and two, one and one-half-story brick or frame and stone dwellings. The comparables range in age from 10 to 18 years and were reported to range in size from 4,600 to 5,200 square feet of living area. Features of the comparables include central air-conditioning, one to three fireplaces and three-car garages. The appellant included realtor listing sheets that indicated the comparables have full or partial basements with some finished areas. These properties have improvement assessments ranging from \$120,444 to \$172,834 or from \$26.18 to \$35.45 per square foot of living area. The subject has an improvement assessment of \$279,311 or \$45.77 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the four comparables used to support the inequity contention. The comparables sold between October 2005

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	60,043
IMPR.:	\$	279,311
TOTAL:	\$	339,354

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

and March 2006 for prices ranging from \$585,000 to \$806,500 or from \$127.17 to \$157.92 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$339,354 was disclosed. The subject has an estimated market value of \$1,024,929 or \$167.91 per square foot of living area including land, as reflected by its assessment and Lake County's 2005 three-year median level of assessments of 33.11%.

In support of the subject's improvement assessment, the board of review submitted a letter prepared by the township assessor, a grid analysis of the appellant's comparables, property record cards and a grid analysis of three comparable properties located in the subject's subdivision. The comparables consist of two-story style brick dwellings that are 16 or 17 years old and range in size from 4,063 to 4,564 square feet of living area. Features of the comparables include central air-conditioning, two or three fireplaces, garages that contain from 724 to 782 square feet of building area and full basements. Two of these comparables' basements are fully finished and one is partially finished. These properties have improvement assessments ranging from \$209,334 to \$259,679 or from \$51.52 to \$56.90 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted seven comparable sales, three of which are located in the subject's subdivision. The comparables consist of two-story style brick dwellings that are 16 or 17 years old and range in size from 4,558 to 6,162 square feet of living area. These properties have features that include central air-conditioning, two to five fireplaces, garages that contain from 703 to 1,250 square feet of building area and full basements, four of which contain significant finished areas. The comparables sold between February 2002 and July 2004 for prices ranging from \$835,000 to \$1,600,000 or from \$146.83 to \$259.66 per square foot of living area including land.

In her letter, the township assessor stated the appellant's comparables are actually located 5.38, 7.32, 20.07 and 32.78 miles from the subject and that only one is located in the same township as the subject. The grid analysis of the appellant's comparables supplied by the assessor revealed that their living areas actually ranged from 2,617 to 5,836 square feet of living area. These corrected figures result in sales prices for the appellant's ranging from \$100.24 to \$256.02 per square foot of living area including land. Additionally, the letter stated the appellant's comparable 4 is of frame construction.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board gave less weight to the appellant's comparable 1 because, with only 2,617 square feet of living area, it was considerably smaller than the subject. The Board gave less weight to the appellant's three remaining comparables because they were located far from the subject in different townships. The Board finds the equity comparables submitted by the board of review, while somewhat smaller in living area when compared to the subject, were nevertheless located in the subject's subdivision and were two-story brick homes, similar to the subject in most property characteristics. These most representative comparables had improvement assessments ranging from \$51.52 to \$56.90 per square foot of living area. The subject's improvement assessment of \$45.76 per square foot of living area falls below this range. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179,

183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

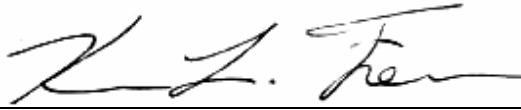
For the same reasons detailed in the equity analysis above, the Board gave less weight to the comparables submitted by the appellant. The Board finds the board of review submitted seven comparables, three of which were located in the subject's subdivision. The Board gave less weight to two of the board of review's comparables because they sold early in 2002, too long before the subject's January 1, 2005 assessment date to be reliable value indicators for the subject. The board finds five comparable sales were similar to the subject in most respects and sold for prices ranging from \$146.83 to \$259.66 per square foot of living area including land. The subject's estimated market value of \$167.91 per square foot of living area including land is well supported by these most representative comparables.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence and the subject's assessment as established by the board of review is correct.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.